

WALDHEGER • COYNE
A Legal Professional Association

September 30, 2014

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

U.S. Department of Labor
 Pension and Welfare Benefits Administration
 200 Constitution Ave., N.W., Room N-5644
 Washington, D.C. 20210

Re: Ashtabula Dental Associates, Inc.

Dear Sir or Madam:

This letter constitutes a registration statement required under DOL Reg. Section 2520.104-23 as an alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded pension plans maintained by an employer for a select group of management or highly compensated employees.

The following information is required by the regulation:

1. Employer's name: Ashtabula Dental Associates, Inc.
2. Employer's address: 5005 State Rd.
Ashtabula, Ohio 44004
3. Employer's EIN: 34-1254881
4. Number of Plans: 1
The employer believes that there is only one plan,
but see the explanation below.
5. Employees covered: 2
The employer believes that there may be 2 employees,
but see the explanation below.

Gemini Tower I, Suite 550
 1991 Crocker Road
 Cleveland, Ohio 44145
 (440) 835-0600 (FAX) 835-1511

ERISA/PUBLIC DISCLOSURE
 2014 OCT 21 PM 4:43

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U.S. Dept. of Labor

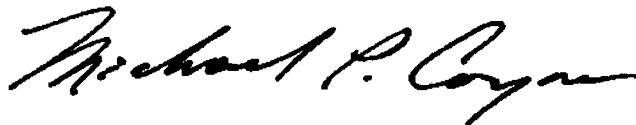
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The corporation is a professional corporation organized under the laws of the state of Ohio. Each of the corporation's shareholders has entered into an employment contract under which he or she is paid a share of amounts received by the corporation for services rendered by him or her prior to termination of employment. These amounts may be received more than 90 days after end of the calendar in which the termination occurs. Although each shareholder has a separate employment contract, the provisions regarding payment of these amounts is identical. There is no funding of this payment.

If further information is needed, please contact me.

Sincerely,

A handwritten signature in black ink that reads "Michael P. Coyne". The signature is written in a cursive style with a large, sweeping "M" and "C".

Michael P. Coyne

MPC

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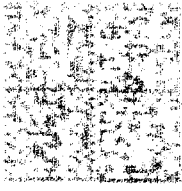
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